

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., et al.,  
Debtors,

Case No.: 23-13359 (VFP)

Chapter 11

Date: October 24, 2023  
Time: 10:00 a.m. (ET)  
Courtroom: 3B

**DECLARATION OF JAMES J. MALLON IN SUPPORT OF CREDITOR  
COUNTY OF SAN LUIS OBISPO TREASURER TAX COLLECTOR'S  
RESPONSE TO DEBTORS' SECOND OMNIBUS OBJECTION**

I, James J. Mallon declare as follows:

1. I make this declaration based upon my own personal knowledge, except for matters set forth herein on information and belief, and as to those matters, I believe them to be true, and if called upon to testify herein, I could and would competently testify as follows:

2. I am employed by the County of San Luis Obispo ("County"). I have been employed by the County since July 7, 1996. I am the Assessment Manager of the Commercial, Agriculture and Business Property Division with the County of San Luis Obispo Assessor. My responsibilities include overseeing the assessment of business personal property and overseeing resolution of business personal property assessment appeals.

3. The Assessor is required to annually assess taxable business personal property as of the lien date (January 1st). Business Personal Property includes all "Equipment out on lease, rent, or conditional sale to others" used in the operation of a business. Business Personal Property is reported to the Assessor annually on a form known as the Business Property Statement (Form 571-L).

1           4.     Form 571-L constitutes an official request from the Assessor for the  
2 taxpayer to declare all assessable business property situated in the county which the  
3 taxpayer owned, claimed, possessed, controlled, or managed on the tax lien date. The  
4 taxpayer signs Form 571-L under penalty of perjury. Failure to file the statement during  
5 the time provided in section 441 of the Revenue and Taxation Code will compel the  
6 Assessor to estimate the value of your property from other information in the Assessor's  
7 possession and add a penalty of 10 percent of the assessed value as required by section  
8 463 of the Revenue and Taxation Code.

9           5.     I am familiar with the tax records maintained by the Assessor in the normal  
10 course of business and specifically with information requested by the Assessor or  
11 furnished in the Property Statement.

12           6.     As of January 1, 2023, Debtors operated a retail store location in the County  
13 of San Luis Obispo.

14           7.     Based on my review of the Assessor records it appears that Debtors  
15 submitted a Business Property Statement for 2023 to the Assessor dated May 11, 2023.  
16 The statement was signed under penalty of perjury by their VP of Tax. Based on my  
17 review of Assessor records, I determined that the Assessor assessed the Debtor's property  
18 exactly as it was reported by Debtors for the 2023 fiscal year. Pursuant to Revenue and  
19 Taxation Code Section 451, the Assessor is required to keep the information in the  
20 property statement secret, and therefore, cannot disclose any further details or produce a  
21 copy of the statement.

22           8.     The Tax Collector issued an unsecured tax bill for the personal property,  
23 leasehold improvements and fixtures located within the location operated by Debtors for  
24 fiscal year 2023. The tax bill issued is unsecured tax bill: 2023/24 800-028-061 in the  
25 amount of \$17,362.76. This tax bill is based on the values from the unsecured roll  
26 enrolled by the Assessor.

27           9.     The debtors incurred the tax liabilities claimed due pursuant to California  
28 Revenue & Taxation Code §§ 2191.3, 2191.4 and 2193.

1           10. Pursuant to California Revenue and Taxation Code Section 2922, Unsecured  
2 (Personal) Property Taxes are due upon receipt of the Unsecured Property Tax Bill and  
3 are last due without penalty on August 31.

4           11. If a taxpayer disagrees with the value established for a property, they should  
5 discuss the issue with the Assessor's staff in the county where the property is located. If  
6 an agreement cannot be reached, then taxpayers have a right to appeal the value under  
7 certain circumstances and limitations.

8           12. Debtors' deadline to file a personal property appeal application for the 2023  
9 year was September 15, 2023.

10           13. To date, Debtors have not contacted the Assessor's Office to discuss their  
11 valuation, nor have they filed an Appeal Application for the 2023 tax year.

12           14. In appeals involving personal property and fixtures, it may be necessary for  
13 the assessor to perform an audit of the taxpayer's records to reach a final value  
14 conclusion. The Assessor would also be required to appear at the hearing to defend its  
15 valuation, only after the taxpayer met its burden, and would do so based on accepted  
16 valuation methodologies prescribed within the Revenue and Taxation Code.

17           15. I reviewed the declaration submitted by Debtors in their Second Omnibus  
18 Objection. Debtors do not appear to base their valuation on any accepted valuation  
19 method within the Revenue and Taxation Code. Instead, the valuation is based on post-  
20 lien date sales while the Debtors were insolvent.

21           16. A valuation hearing in New Jersey would be very burdensome on the  
22 Assessor. Assessor staff is located exclusively in the County of San Luis Obispo within  
23 the State of California. Assessor staff only appear in administrative proceedings before  
24 the Assessment Appeals Board, which are not formal court proceedings.

25 ///

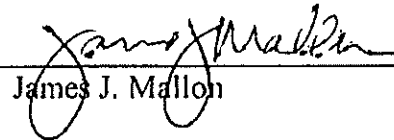
26 ///

1 17. The County's legal advisor is the County Counsel, and Deputy County  
2 Counsel, Ann Duggan is the specific legal advisor to the Assessor. Ms. Duggan is not  
3 barred in New Jersey and is unable to represent the Assessor at a valuation hearing in a  
4 New Jersey court.

5 18. Uniformity of Assessment is of the utmost importance to the Assessor and is  
6 required under the California Constitution. This uniformity will be placed at risk should  
7 an out of state court, rather than our local Assessment Appeals Board, make a valuation  
8 determination at a hearing without the Assessor present, based on valuation methods that  
9 are not accepted under the Revenue and Taxation Code.

10 I declare under penalty of perjury under the laws of the State of California that the  
11 foregoing is true and correct.

12 Executed this 13 day of October 2023, at San Luis Obispo, California.

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16 James J. Mallow  
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James W Hamilton, CPA  
San Luis Obispo County Auditor - Treasurer Tax Collector Public Administrator

Bankruptcy Log  
FY 1997 Through 2023

CHAPTER	BKCY CASE#	BKCY PET. DATE	NAME	DATE REC'D OR ACTION TAKEN	DOC TYPE	CLAIM FILED	AMOUNT FILED	AMOUNT RECD	NEW	AMOUNT UNSEC ITEMS
11	23-13359	23-Apr-23	BED BATH AND BEYOND INC	19-Jun-23	N OF CH 11 BKCY CASE, MTG OF CREDITORS				X	
11	23-13359		BED BATH AND BEYOND INC	19-Jun-23	N DEADLINE FOR PROOFS OF CLAIM (10/20/2023)					
11	23-13359		BED BATH AND BEYOND INC	19-Jun-23	INTERIM O AUTH PYMT OF TAXES AND FEES					
11	23-13359		BED BATH AND BEYOND INC	19-Jun-23	O AUTH PYMT OF TAXES AND FEES					
11	23-13359		BED BATH AND BEYOND INC	19-Jun-23	DEBTOR'S MO FOR ORDER RE AUTH PYMT OF TAX AND FEES (NOT SCANNED)					
11	23-13359		BED BATH AND BEYOND INC	24-Jul-23	PROOF OF CLAIM MAILED (7/19/2023)	X	17,362.76			17,362.76

↓  
Proof of claim mailed 7/19/2023.  
Backup included



**COUNTY OF SAN LUIS OBISPO**  
**Office of James W. Hamilton, CPA**  
**Auditor-Controller • Treasurer-Tax Collector • Public Administrator**

**Michael Stevens, Deputy**  
**Justin Cooley, Deputy**

July 19, 2023

Bed Bath & Beyond Inc Claims Processing Center  
c/o Kroll Restructuring Administration LLC  
Grand Central Station, PO Box 4850  
New York, NY 10163-4850

RE: Bed Bath & Beyond of California Limited Liability Company  
Case No: 23-13371

In order to receive a conformed copy of our claim, enclosed is an original and two duplicate claims. Please return one duplicate claim in the enclosed self-addressed stamped envelope.

If you have any questions, please contact David Manriquez at [dmanriquez@co.slo.ca.us](mailto:dmanriquez@co.slo.ca.us), or at (805) 781-5832.

Sincerely,

A handwritten signature in black ink, appearing to read "Jackson Luepke".

Jackson Luepke  
Public Service Manager

JL: dmm

Enclosure(s)

Fill in this information to identify the case:

Debtor 1 Bed Bath & Beyond of California Limited Liability Company

Debtor 2  
(Spouse, if filing) \_\_\_\_\_

United States Bankruptcy Court for the: District of New Jersey (Newark)

Case number 23-13371

## Official Form 410

### Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

#### Part 1: Identify the Claim

1. Who is the current creditor?	<u>JAMES W HAMILTON CPA - AUDITOR - CONTROLLER - TREASURER - TAX COLLECTOR</u> Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor <u>COUNTY OF SAN LUIS OBISPO TAX COLLECTOR</u>	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent?  <u>JAMES W HAMILTON - ACTTC</u> Name <u>1055 MONTEREY STREET SUITE D-290</u> Number Street <u>SAN LUIS OBISPO CA 93408</u> City State ZIP Code Contact phone <u>805-781-5832</u> Contact email <u>TTC@CO.SLO.CA.US</u>	Where should payments to the creditor be sent? (if different)  Name Number Street City State ZIP Code Contact phone Contact email
Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____		
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

6. Do you have any number you use to identify the debtor? ☐ No  
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: 8 0 6 1

7. How much is the claim? \$ 17,362.76. Does this amount include interest or other charges?  
☒ No  
☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosing information that is entitled to privacy, such as health care information.

UNSECURED PROPERTY TAXES

9. Is all or part of the claim secured? ☒ No  
☐ Yes. The claim is secured by a lien on property.  
**Nature of property:**  
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
☐ Motor vehicle  
☐ Other. Describe: \_\_\_\_\_  
**Basis for perfection:** \_\_\_\_\_  
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  
**Value of property:** \$ \_\_\_\_\_  
**Amount of the claim that is secured:** \$ \_\_\_\_\_  
**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)  
**Amount necessary to cure any default as of the date of the petition:** \$ \_\_\_\_\_  
**Annual interest rate (when case was filed)** \_\_\_\_\_ %  
☐ Fixed  
☐ Variable

10. Is this claim based on a lease? ☒ No  
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ \_\_\_\_\_

11. Is this claim subject to a right of setoff? ☒ No  
☐ Yes. Identify the property: \_\_\_\_\_



**12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?**

☐ No

☒ Yes. Check all that apply:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	Amount entitled to priority
	\$ _____
<input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
<input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ <u>17,362.76</u>
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.	\$ _____

\* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

**Part 3: Sign Below**

The person completing this proof of claim must sign and date it. FRBP 8011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 07/17/2023  
MM / DD / YYYY

\_\_\_\_\_  
Signature

Print the name of the person who is completing and signing this claim:

Name JACKSON LUEPKE  
First name Middle name Last name

Title PUBLIC SERVICE MANAGER

Company JAMES W HAMILTON CPA - AUDITOR CONTROLLER TAX COLLECTOR  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 1055 MONTEREY STREET SUITE D-290  
Number Street

SAN LUIS OBISPO CA 93408  
City State ZIP Code

Contact phone 805-781-5832 Email TTC@CO.SLO.CA.US

## Unsecured Details

Bill Year	For Fiscal Yr	Bill Date	Tax-Rate Area	Tax Code	Assmnt Number	Bill Number	Cortac Number
2023/24	2023/24	7/28/2023	003-005	0-00	800,028,061	2023/24 800,028,061	

Mailing Info:	BED BATH & BEYOND OF CA LLC C/O TAX DEPT 650 LIBERTY AVE UNION, NJ 07083
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Assessed Owner as of Jan 1:	BED BATH & BEYOND OF CA LLC C/O TAX DEPT
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Situs:	317 MADONNA RD SLOC	Legal:	BED BATH & BEYOND #331
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	Installment
Delinquent Date	8/31/2023
Tax Amount	\$17,362.76
Interest	0.00
Penalty	0.00
Cost	0.00
Fees	0.00
Total	\$17,362.76
Amount Paid	0.00
Date Paid	
Batch Number	
Balance	\$17,362.76

Property Value Allocation	Assessed Value	Tax Agency	Rate/\$100	Amount
IMPROVMNTS	1,123,753	PROP 13 TAX RATE	1.00000	16,407.07
PERS PROP	163,610	STATE WATER PROJ	0.00400	65.62
FIXTURES	353,342	SL COASTAL 2014 GO	0.03500	574.24
		CUESTA CCD 2014 BOND	0.01925	315.83
Net Property Value	1,640,705	AV TAX SUBTOTAL	1.05825	17,362.76

Debtor Name	Last Four Digits of Tax Identification Number	Case Number
Bed Bath & Beyond of Baton Rouge Inc.	4076	23-13368
Bed Bath & Beyond of Birmingham Inc.	0327	23-13369
Bed Bath & Beyond of Bridgewater Inc.	5533	23-13370
Bed Bath & Beyond of California Limited Liability Company	2362	23-13371
Bed Bath & Beyond of Davenport Inc.	4074	23-13372
Bed Bath & Beyond of East Hanover Inc.	1176	23-13373
Bed Bath & Beyond of Edgewater Inc.	3618	23-13374
Bed Bath & Beyond of Falls Church, Inc.	2908	23-13375
Bed Bath & Beyond of Fashion Center, Inc.	7852	23-13376
Bed Bath & Beyond of Frederick, Inc.	0889	23-13377
Bed Bath & Beyond of Gaithersburg Inc.	6406	23-13378
Bed Bath & Beyond of Gallery Place L.L.C.	8791	23-13379
Bed Bath & Beyond of Knoxville Inc.	0403	23-13380
Bed Bath & Beyond of Lexington Inc.	0888	23-13381
Bed Bath & Beyond of Lincoln Park Inc.	8893	23-13382
Bed Bath & Beyond of Louisville Inc.	2624	23-13383
Bed Bath & Beyond of Mandeville Inc.	5531	23-13384
Bed Bath & Beyond of Opry Inc.	0264	23-13385
Bed Bath & Beyond of Overland Park Inc.	6404	23-13386
Bed Bath & Beyond of Palm Desert Inc.	0152	23-13387
Bed Bath & Beyond of Paradise Valley Inc.	6576	23-13388
Bed Bath & Beyond of Pittsford Inc.	6881	23-13389
Bed Bath & Beyond of Portland Inc.	8153	23-13390
Bed Bath & Beyond of Rockford Inc.	1065	23-13391
Bed Bath & Beyond of Towson Inc.	1854	23-13392
Bed Bath & Beyond of Virginia Beach Inc.	2326	23-13393
Bed Bath & Beyond of Waldorf Inc.	0890	23-13394
Bed Bath & Beyond of Woodbridge Inc.	1179	23-13395
bed 'n bath Stores Inc.	2034	23-13396
Bed, Bath & Beyond of Manhattan, Inc.	2956	23-13397
Buy Buy Baby of Rockville, Inc.	6272	23-13398
Buy Buy Baby of Totowa, Inc.	8098	23-13399
Buy Buy Baby, Inc.	2010	23-13400
BWAO LLC	1562	23-13401
Chef C Holdings LLC	6069	23-13402
Decorist, LLC	4917	23-13403
Deerbrook Bed Bath & Beyond Inc.	0895	23-13404
Harmon of Brentwood, Inc.	4214	23-13405
Harmon of Caldwell, Inc.	1648	23-13406
Harmon of Carlstadt, Inc.	9065	23-13407
Harmon of Franklin, Inc.	9738	23-13408
Harmon of Greenbrook II, Inc.	9743	23-13409
Harmon of Hackensack, Inc.	4535	23-13410
Harmon of Hanover, Inc.	5485	23-13411
Harmon of Hartsdale, Inc.	2588	23-13412
Harmon of Manalapan, Inc.	7942	23-13413
Harmon of Massapequa, Inc.	9949	23-13414
Harmon of Melville, Inc.	5648	23-13415
Harmon of New Rochelle, Inc.	4673	23-13416
Harmon of Newton, Inc.	9775	23-13417
Harmon of Old Bridge, Inc.	2762	23-13418

\*\*\*SDON BBBY 3335 SRF 7002B PackID: 5845 ADRID: 12734819 SVC: SchDEF  
SAN LUIS OBISPO COUNTY TAX COLLECTOR  
1055 MONTEREY ST RM D-290  
SAN LUIS OBISPO CA 93408

*Debtor Bed Bath & Beyond of California Limited Liability Company has listed your claim on Schedule E/F, Part 1 as a Contingent and Unliquidated Priority claim in the amount of \$0.00. You must timely file a proof of claim or be forever barred from recovery.*

**PLEASE SEND COMPLETED PROOF(S) OF CLAIM SO AS TO BE ACTUALLY RECEIVED ON OR BEFORE THE APPLICABLE BAR DATE:**

**General Claims Bar Date (including claims pursuant to section 503(b)(9) of the Bankruptcy Code): July 7, 2023**

**Administrative Claims Bar Date:** All Claimants holding or wishing to assert an Administrative Expense Claim for costs and expenses of administration of the estates pursuant to sections 503(b), other than claims pursuant to section 503(b)(9), or 507(a)(2) of the Bankruptcy Code must submit a Proof of Claim by (a) July 7, 2023 for Claims incurred through June 27, 2023, (b) for all Claims arising after June 27, 2023, the 15th day of the month following the month in which the Claim arose, and (c) fourteen days following the effective date of any confirmed plan, *provided, however*, that notwithstanding anything to the contrary herein, counterparties to unexpired leases of non-residential real property—which leases have not been assumed, assumed and assigned, or rejected—shall be required to file Administrative Claims no later than July 21, 2023.

**Governmental Bar Date: October 20, 2023**

**IF DELIVERED BY FIRST-CLASS MAIL:**

Bed Bath & Beyond Inc. Claims Processing Center  
c/o Kroll Restructuring Administration LLC  
Grand Central Station, PO Box 4850  
New York, NY 10163-4850

**IF DELIVERED BY HAND OR OVERNIGHT DELIVERY:**

Bed Bath & Beyond Inc. Claims Processing Center  
c/o Kroll Restructuring Administration LLC  
850 3rd Avenue, Suite 412  
Brooklyn, NY 11232

If you have any questions about this notice, please call (833) 570-5355 (US/Canada toll free) or +1 (646) 440-4806 (international), email [BBBYInfo@ra.kroll.com](mailto:BBBYInfo@ra.kroll.com) or visit <https://restructuring.ra.kroll.com/BBBY/>.

You may also file your claim electronically at <https://restructuring.ra.kroll.com/BBBY/EPOC-Index>.

EPOCID: 231337105270431

ASAP: 10/18/23  
EPOCID: 231337105270431

United States Bankruptcy Court, District of New Jersey (Newark)

**Fill in this information to identify the case (Select only one Debtor per claim form):**

<input type="checkbox"/> Bed Bath & Beyond Inc. (Case No. 23-13359)	<input type="checkbox"/> Alamo Bed Bath & Beyond Inc. (Case No. 23-13360)	<input type="checkbox"/> BBB Canada LP Inc. (Case No. 23-13361)	<input type="checkbox"/> BBB Value Services Inc. (Case No. 23-13362)
<input type="checkbox"/> BBRY Management Corporation (Case No. 23-13363)	<input type="checkbox"/> BBRYCF LLC (Case No. 23-13364)	<input type="checkbox"/> BBRYTF LLC (Case No. 23-13365)	<input type="checkbox"/> Bed 'n bath Stores Inc. (Case No. 23-13366)
<input type="checkbox"/> Bed Bath & Beyond of Annapolis, Inc. (Case No. 23-13365)	<input type="checkbox"/> Bed Bath & Beyond of Arundel Inc. (Case No. 23-13367)	<input type="checkbox"/> Bed Bath & Beyond of Baton Rouge Inc. (Case No. 23-13368)	<input type="checkbox"/> Bed Bath & Beyond of Birmingham Inc. (Case No. 23-13369)
<input type="checkbox"/> Bed Bath & Beyond of Bridgewater Inc. (Case No. 23-13370)	<input type="checkbox"/> Bed Bath & Beyond of California Limited Liability Company (Case No. 23-13371)	<input type="checkbox"/> Bed Bath & Beyond of Davenport Inc. (Case No. 23-13372)	<input type="checkbox"/> Bed Bath & Beyond of East Hanover Inc. (Case No. 23-13373)
<input type="checkbox"/> Bed Bath & Beyond of Edgewater Inc. (Case No. 23-13374)	<input type="checkbox"/> Bed Bath & Beyond of Falls Church, Inc. (Case No. 23-13375)	<input type="checkbox"/> Bed Bath & Beyond of Fashion Center, Inc. (Case No. 23-13376)	<input type="checkbox"/> Bed Bath & Beyond of Frederick, Inc. (Case No. 23-13377)
<input type="checkbox"/> Bed Bath & Beyond of Gaithersburg Inc. (Case No. 23-13378)	<input type="checkbox"/> Bed Bath & Beyond of Gallery Place L.L.C. (Case No. 23-13379)	<input type="checkbox"/> Bed Bath & Beyond of Knoxville Inc. (Case No. 23-13380)	<input type="checkbox"/> Bed Bath & Beyond of Lexington Inc. (Case No. 23-13381)
<input type="checkbox"/> Bed Bath & Beyond of Lincoln Park Inc. (Case No. 23-13382)	<input type="checkbox"/> Bed Bath & Beyond of Louisville Inc. (Case No. 23-13383)	<input type="checkbox"/> Bed Bath & Beyond of Mandeville Inc. (Case No. 23-13384)	<input type="checkbox"/> Bed Bath & Beyond of Manhattan, Inc. (Case No. 23-13387)
<input type="checkbox"/> Bed Bath & Beyond of Opry Inc. (Case No. 23-13385)	<input type="checkbox"/> Bed Bath & Beyond of Overland Park Inc. (Case No. 23-13386)	<input type="checkbox"/> Bed Bath & Beyond of Palm Desert Inc. (Case No. 23-13387)	<input type="checkbox"/> Bed Bath & Beyond of Paradise Valley Inc. (Case No. 23-13388)
<input type="checkbox"/> Bed Bath & Beyond of Pittsford Inc. (Case No. 23-13389)	<input type="checkbox"/> Bed Bath & Beyond of Portland Inc. (Case No. 23-13390)	<input type="checkbox"/> Bed Bath & Beyond of Rockford Inc. (Case No. 23-13391)	<input type="checkbox"/> Bed Bath & Beyond of Towson Inc. (Case No. 23-13392)
<input type="checkbox"/> Bed Bath & Beyond of Virginia Beach Inc. (Case No. 23-13393)	<input type="checkbox"/> Bed Bath & Beyond of Waldorf Inc. (Case No. 23-13394)	<input type="checkbox"/> Bed Bath & Beyond of Woodbridge Inc. (Case No. 23-13395)	<input type="checkbox"/> Buy Buy Baby of Rockville, Inc. (Case No. 23-13396)
<input type="checkbox"/> Buy Buy Baby of Totowa, Inc. (Case No. 23-13399)	<input type="checkbox"/> Buy Buy Baby, Inc. (Case No. 23-13400)	<input type="checkbox"/> BWAO LLC (Case No. 23-13401)	<input type="checkbox"/> Chef C Holdings LLC (Case No. 23-13402)
<input type="checkbox"/> Decurist, LLC (Case No. 23-13403)	<input type="checkbox"/> Deerbrook Bed Bath & Beyond Inc. (Case No. 23-13404)	<input type="checkbox"/> Harmon of Brentwood, Inc. (Case No. 23-13405)	<input type="checkbox"/> Harmon of Caldwell, Inc. (Case No. 23-13406)
<input type="checkbox"/> Harmon of Corlstadt, Inc. (Case No. 23-13407)	<input type="checkbox"/> Harmon of Franklin, Inc. (Case No. 23-13408)	<input type="checkbox"/> Harmon of Grechbrook II, Inc. (Case No. 23-13409)	<input type="checkbox"/> Harmon of Hackensack, Inc. (Case No. 23-13410)
<input type="checkbox"/> Harmon of Hanover, Inc. (Case No. 23-13411)	<input type="checkbox"/> Harmon of Hartsdale, Inc. (Case No. 23-13412)	<input type="checkbox"/> Harmon of Mahanapan, Inc. (Case No. 23-13413)	<input type="checkbox"/> Harmon of Massapequa, Inc. (Case No. 23-13414)
<input type="checkbox"/> Harmon of Melville, Inc. (Case No. 23-13415)	<input type="checkbox"/> Harmon of New Rochelle, Inc. (Case No. 23-13416)	<input type="checkbox"/> Harmon of Newton, Inc. (Case No. 23-13417)	<input type="checkbox"/> Harmon of Old Bridge, Inc. (Case No. 23-13418)
<input type="checkbox"/> Harmon of Plainville, Inc. (Case No. 23-13419)	<input type="checkbox"/> Harmon of Raritan, Inc. (Case No. 23-13420)	<input type="checkbox"/> Harmon of Rockaway, Inc. (Case No. 23-13421)	<input type="checkbox"/> Harmon of Shrewsbury, Inc. (Case No. 23-13422)
<input type="checkbox"/> Harmon of Totowa, Inc. (Case No. 23-13423)	<input type="checkbox"/> Harmon of Wayne, Inc. (Case No. 23-13424)	<input type="checkbox"/> Harmon of Westfield, Inc. (Case No. 23-13425)	<input type="checkbox"/> Harmon of Yonkers, Inc. (Case No. 23-13426)
<input type="checkbox"/> Harmon Stores, Inc. (Case No. 23-13427)	<input type="checkbox"/> Liberty Procurement Co, Inc. (Case No. 23-13428)	<input type="checkbox"/> Of a Kind, Inc. (Case No. 23-13429)	<input type="checkbox"/> One Kings Lane LLC (Case No. 23-13430)
<input type="checkbox"/> San Antonio Bed Bath & Beyond Inc. (Case No. 23-13431)	<input type="checkbox"/> Springfield Buy Buy Baby Inc. (Case No. 23-13432)		

Debtor Bed Bath & Beyond of California Limited Liability Company has listed your claim on Schedule E/F, Part 1 as a Contingent and Unliquidated Priority claim in the amount of \$0.00. You must timely file a proof of claim or be forever barred from recovery.



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